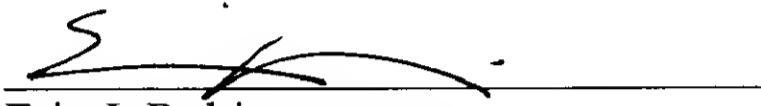


**REMARKS**

In response to the *Notice of Non-Compliant Amendment* of September 13, 2001, Applicants hereby elect without traverse the Species III that is, claims 13-17. Claim 13 has been amended and new claims 42-45 has been added.

Examination on the merits is respectfully requested.

Respectfully submitted,

  
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**VERSION WITH MARKINGS TO SHOW CHANGES MADE**

13. (Amended) A semiconductor device comprising:  
a first thin film transistor comprising:  
a semiconductor island on an insulating surface;  
a channel region in the semiconductor island;  
at least an LDD region being contact with the channel region and including a first impurity region and a second impurity region, said first impurity region being in contact with the channel region and said second impurity region being in contact with the first impurity region;  
at least a third impurity region being in contact with the second impurity region; a gate electrode being formed over the semiconductor island with a gate insulating film interposed therebetween and having a first gate electrode and a second electrode being formed on the first gate electrode,  
wherein the first gate electrode has at least a taper portion and a flat portion,  
wherein the first impurity region is overlapped with the taper portion of the first gate electrode with the gate insulating film interposed therebetween,  
wherein the second impurity region is overlapped with neither the first gate electrode nor the second gate electrode.